

that illegal behavior. If we are not able to make those distinctions and stand with clarity on those kinds of questions, I suggest we are not able to take a stand on most any principle of law. So that worries me.

Senator CORNYN, who spoke earlier and very effectively, asked me to make this note for the record; that his modification corrected—he stated in his remarks that he made a modification to his amendment to correct the page number. He also wanted to make clear that he did also include a technical correction beyond that, and he didn't want to mislead anyone. He asked that I clarify that for him so that there would be no dispute about that.

Also, some people have suggested that the CORNYN amendment would amount to an unconstitutional *ex post facto* rule because of its retroactive application. Now, that is a pretty harsh thing to say about Judge CORNYN. Senator CORNYN served on the Supreme Court of the State of Texas and he would just suggest this: In order for any immigration provision to have immediate effect, it is imperative that they apply to the conduct and convictions that occurred before enactment.

The PRESIDING OFFICER. The Senator has used his 15 minutes.

Mr. SESSIONS. Mr. President, I ask unanimous consent for 1 more minute, and I will wrap up.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SESSIONS. So, also, I would note on behalf of Senator CORNYN's amendment that if prior conduct and convictions were not covered, you would have an immigration regime that essentially welcomes the following people, and this is not how the immigration system should operate. For example, as recently as 2005—I see my time is up, and I won't go into that. I will just note that Senator CORNYN's amendment as he offered it will meet constitutional muster, and it is not subject to the criticism some have suggested, and please do support it.

I thank the Chair, and I yield the floor.

The PRESIDING OFFICER. The Senator from Massachusetts is recognized.

Mr. KENNEDY. Mr. President, I ask unanimous consent that I be able to proceed for 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. KENNEDY. Mr. President, all of the men and women who would become legal residents of the United States under the terms of this legislation are required to pay income tax like every other worker in America. What the Sessions amendment would do is really quite extraordinary and grossly unfair. It would arbitrarily deny those immigrants who have become legal residents one of the tax benefits available to every taxpayer under the Internal Revenue Code. That provision is the earned-income tax credit, a provision designed to reduce the I tax burden on low income families with children.

It is fundamentally wrong to subject immigrant workers to a different, harsher Tax Code than the one that applies to everyone else in the country. An immigrant worker should pay exactly the same income tax that every other worker earning the same pay and supporting the same size family pays—no less and no more. We should not be designing a special punitive Tax Code for immigrants that makes them more than everyone else. Yet that is exactly what the Sessions amendment seeks to do.

The Session amendment would result in highly inconsistent treatment of legal immigrant residents, and would drastically increase the amount of tax that many of these families had to pay. They would be subject to income and payroll taxes in the same manner as other workers but would be denied the use of a key element of the Tax Code that is intended to offset the relatively heavy tax burdens that low-income working families, especially those with children, otherwise would face.

Most of the EITC is simply a tax credit for the payment of other taxes, especially regressive payroll taxes. The EITC was specifically designed to offset the payroll tax burden on low-income working parents. The Treasury Department has estimated that a large majority of the EITC merely compensates for a portion of the federal income, payroll, and excise taxes paid by the low-income tax filers who qualify to receive it.

A significant share of families that receive the EITC owe federal income tax before the EITC is applied, in addition to paying payroll taxes. Low-income working immigrant families in this category who would be denied the EITC under the Sessions Amendment would consequently face a dramatic increase in their income tax bill, requiring them to pay much higher taxes than other taxpayers with similar earnings.

Other families with even less income would not receive a refund to offset the disproportionately large payroll taxes they paid, unlike other workers with comparable wages and dependents.

To qualify for the EITC, under current law, a taxpayer must satisfy the following criteria: 1., Be a US citizen or legal resident; 2., have a valid Social Security number for both the worker and any qualifying children; 3., have earned income from employment or self-employment; 4., have total income that falls below a certain level, and; 5., file an income tax return.

Current law already clearly prohibits illegal immigrants from receiving the EITC. No immigrant can receive the earned income tax credit unless he or she is a legal resident who is a low wage worker paying payroll taxes and filing an income tax return. These are men and women who are conscientiously fulfilling their responsibilities to their adopted country and they deserve to be treated like all other workers in America.

This amendment would hurt children. The United States has more children living in poverty than any other industrialized country. We need to help children, not hurt them. And they should not have to pay for the sins of their parents.

SUPPLEMENTAL APPROPRIATIONS

Mr. President, this so-called compromise doesn't do nearly enough to end the war, and I intend to vote against it. I support our troops. They have fought bravely and with great courage under extraordinarily difficult circumstances. But it is wrong for the President to send our troops to war without a plan to win the peace, and it is wrong for Congress to keep them in harm's way on the current failed course.

The best way to protect our troops is to bring this war to an end, not to pour more American lives into this endless black hole our Iraq policy has become. It is wrong for Congress to continue to defer to a Presidential decision that we know is fatally flawed.

The American people know this war is wrong. It is wrong to abdicate our responsibilities by allowing this war to drag on and on and on while our casualties mount higher and higher. The President was wrong to get us into this war, wrong to conduct it so poorly, wrong to ignore the views of the American people, and wrong to stubbornly refuse to sign legislation requiring a timetable for the orderly and responsible withdrawal of our combat troops from Iraq.

It is time to end this continuing tragic loss of American lives and begin to bring our soldiers home.

For the sake of our troops, we cannot repeat the mistakes of Vietnam and allow this war to drag on long after the American people know it is a profound mistake.

Mr. President, how much time do I have?

The PRESIDING OFFICER. There is 3 minutes 20 seconds.

Mr. KENNEDY. Mr. President, before yielding so we can have a vote on the amendment of the Senator from Vermont, I would like to respond to my friend from Alabama regarding the earned-income tax credit.

The earned-income tax credit is to help children—help children. Of all the industrialized nations of the world, we have more children living in poverty than any other Nation in the world. The earned-income tax credit is to help the children. They are not the lawbreakers; the parents are the lawbreakers. Yet this amendment will take it out on the children.

We don't do it for those who have committed murder and gone to prison. We don't do it for those who have committed aggravated assault. We don't do it for those who commit burglary, but we are going to do it for those who have been adjusted in terms of their status of being illegal. That is what the